



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Joanne Schrupp **Phone #:** (406) 748-4699

(Signature)

(Date)

**Chair, Board of Trustees:** Jose Ortiz

(Signature)

(Date)

**County Superintendant** Joby Parker

(Signature)

(Date)

## Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? **Yes**

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

**Electronic filers are not required to send the cover page to OPI.**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
000	Local	STATE		State
100	Misc Local Donations	LOCAL		Local
115	Exxon Grant	LOCAL		Local
188	IDEA Part B	FEDERAL	04407967710	84.027
198	IDEA Preschool	FEDERAL	04407967910	84.173A
232	Title II Part A	FEDERAL		84.367
249	Gifted and Talented	STATE	04407961310	State
256	Title VII, Indian Education	FEDERAL	S060A090163	84.060
278	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A093781	84.358A
365	State OTO Indian Education for All	STATE	365	state
844	Title I Improving Basic Programs	FEDERAL		84.010A

# Trustees' Financial Summary

FY2015-16

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

44 Rosebud County

0796 Colstrip Elem

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	711,329.87	94,421.89	313,031.18	13,597.11
02	Taxes Receivable - Real and Personal (120-149)	2,064.66	49.49	189.97	
03	Taxes Receivable - Protested (150-159)	73.19	3.00	1.87	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	713,467.72	94,474.38	313,223.02	13,597.11
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	2,137.85	52.49	191.84	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	711,329.87	94,421.89	313,031.18	13,597.11
52	<b>TOTAL FUND BALANCE/EQUITY</b>	711,329.87	94,421.89	313,031.18	13,597.11
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	713,467.72	94,474.38	313,223.02	13,597.11

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		266,262.08	57,525.00	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			11,820.41	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		266,262.08	69,345.41	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		266,262.08	69,345.41	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		266,262.08	69,345.41	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		266,262.08	69,345.41	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				36,238.82
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				36,238.82
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				36,238.82
52	<b>TOTAL FUND BALANCE/EQUITY</b>				36,238.82
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				36,238.82

# Trustees' Financial Summary

FY2015-16

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

44 Rosebud County

0796 Colstrip Elem

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,503,539.82	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			1,503,539.82	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,503,539.82	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			1,503,539.82	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			1,503,539.82	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	694,922.70	262,927.84		
02	Taxes Receivable - Real and Personal (120-149)	199.87			
03	Taxes Receivable - Protested (150-159)	6.90			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	695,129.47	262,927.84		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	206.77			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	694,922.70	262,927.84		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	694,922.70	262,927.84		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	695,129.47	262,927.84		

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,248.52	305,524.05		
02	Taxes Receivable - Real and Personal (120-149)		200.20		
03	Taxes Receivable - Protested (150-159)		2.03		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,248.52	305,726.28		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		202.23		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,248.52	305,524.05		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,248.52	305,524.05		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,248.52	305,726.28		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		38,283.54		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		38,283.54		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		38,283.54		
52	<b>TOTAL FUND BALANCE/EQUITY</b>		38,283.54		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		38,283.54		



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

FY2015-16

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

44 Rosebud County

0796 Colstrip Elem

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	500,544.18	1,228,035.89
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,168.34	0.00
1123	Coal Gross Proceeds	855,927.64	619,648.03
1190	Penalties and Interest on Taxes	81.57	67.49
1510	Interest Earnings	7,398.83	6,183.73
1900	Other Revenue from Local Sources	0.00	37.69
1945	Fees - Users/Resale of Supplies	40.00	0.00
3110	Direct State Aid	1,102,865.89	1,107,991.64
3111	Quality Educator	134,836.65	125,609.55
3112	At Risk Student	9,829.15	9,334.83
3113	Indian Education For All	8,629.20	8,539.92
3114	American Indian Achievement Gap	34,200.00	34,645.00
3115	State Spec Ed Allowable Cost Pymt to Districts	113,607.28	113,145.46
3116	Data For Achievement	6,345.00	8,180.00
3118	Natural Resource Development	7,859.20	12,438.98
3444	State School Block Grant	1,065,306.63	1,065,306.63
3446	SB96 Block Grant Reimbursement	427.13	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,850,066.69</b>	<b>4,339,164.84</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,632,452.99	1,747,781.38
			2XX	Personal Services - Employee Benefits	203,095.83	189,153.05
			3XX	Purchased Professional and Technical Services	5,324.89	5,095.82
			5XX	Other Purchased Services	1,736.08	2,970.46
			6XX	Supplies and Materials	73,162.52	67,280.87
			7XX	Property and Equipment Acquisition	17,990.00	0.00
			810	Dues and Fees	100.00	0.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	135,720.30	140,506.40
			2XX	Personal Services - Employee Benefits	15,763.34	18,759.50
			5XX	Other Purchased Services	808.36	864.55
			6XX	Supplies and Materials	1,602.34	358.92
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	66,995.29	71,049.14
			2XX	Personal Services - Employee Benefits	11,907.92	12,594.86

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	7,353.26	6,881.96
			6XX Supplies and Materials	20,888.64	2,778.93
			810 Dues and Fees	394.00	369.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	69,698.70	81,122.14
			2XX Personal Services - Employee Benefits	13,483.18	13,745.91
			6XX Supplies and Materials	5,862.15	6,998.39
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	58,662.09	56,552.86
			2XX Personal Services - Employee Benefits	6,769.98	6,260.46
			3XX Purchased Professional and Technical Services	10,398.40	12,980.27
			5XX Other Purchased Services	15,500.31	12,237.39
			6XX Supplies and Materials	4,310.71	9,837.33
			810 Dues and Fees	10,914.22	11,398.50
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	216,911.25	224,725.13
			2XX Personal Services - Employee Benefits	13,182.89	6,853.34
			5XX Other Purchased Services	12,325.02	15,069.14
			6XX Supplies and Materials	16,629.64	17,024.65
			810 Dues and Fees	425.00	559.10
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	87,792.90	93,337.63
			2XX Personal Services - Employee Benefits	3,704.37	3,344.02
			3XX Purchased Professional and Technical Services	27,069.29	16,699.15
			5XX Other Purchased Services	1,585.99	2,748.23
			6XX Supplies and Materials	3,712.46	6,991.56
			810 Dues and Fees	356.40	508.27
			8XX Other Expenditures	129.60	243.60
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	249,194.53	270,122.61
			2XX Personal Services - Employee Benefits	37,218.56	34,220.67
			3XX Purchased Professional and Technical Services	19,123.67	12,184.21
			4XX Purchased Property Services	240,291.46	227,579.45
			5XX Other Purchased Services	39,899.70	44,415.08
			6XX Supplies and Materials	74,160.84	54,428.48
			7XX Property and Equipment Acquisition	6,000.00	0.00
			810 Dues and Fees	242.00	625.00
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	161,272.67	170,579.17
			2XX Personal Services - Employee Benefits	20,129.49	21,075.43
			5XX Other Purchased Services	544.27	746.02



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>21XX Support Services - Students</b>			
		1XX	Personal Services - Salaries	53,853.58	54,641.26
		2XX	Personal Services - Employee Benefits	801.36	563.51
		3XX	Purchased Professional and Technical Services	25,636.64	23,187.38
	<b>316 Data For Achievement</b>				
		<b>23XX Support Services - General Administration</b>			
		6XX	Supplies and Materials	6,346.84	9,086.50
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	13,552.21	13,980.69
		2XX	Personal Services - Employee Benefits	1,064.58	1,094.41
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	9,466.59	9,853.22
		2XX	Personal Services - Employee Benefits	1,463.29	1,547.12
	<b>420 Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	172,647.26	123,514.27
		2XX	Personal Services - Employee Benefits	24,660.22	11,119.61
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
		1XX	Personal Services - Salaries	2,584.13	1,834.29
		2XX	Personal Services - Employee Benefits	155.22	111.11
		6XX	Supplies and Materials	2,485.48	1,912.30
		<b>34XX Extracurricular - Activities</b>			
		1XX	Personal Services - Salaries	39,238.23	25,744.55
		2XX	Personal Services - Employee Benefits	1,615.85	650.90
		3XX	Purchased Professional and Technical Services	300.00	0.00
		5XX	Other Purchased Services	590.46	9,200.63
		6XX	Supplies and Materials	202.78	575.53
		810	Dues and Fees	586.50	543.50
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
		1XX	Personal Services - Salaries	4,881.08	3,889.33
		2XX	Personal Services - Employee Benefits	292.29	211.45
		6XX	Supplies and Materials	7,558.15	6,283.33
		<b>35XX Extracurricular - Athletics</b>			
		1XX	Personal Services - Salaries	81,011.10	76,883.76
		2XX	Personal Services - Employee Benefits	1,902.49	941.24
		3XX	Purchased Professional and Technical Services	405.00	0.00
		5XX	Other Purchased Services	1,583.61	1,464.60
		6XX	Supplies and Materials	7,298.40	2,205.20



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	315.00	2,461.23
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	124,459.18	96,779.29
			2XX Personal Services - Employee Benefits	25,498.36	17,855.81
			5XX Other Purchased Services	229.18	141.60
			6XX Supplies and Materials	0.00	2,211.59
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	34,000.00	16,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,269,482.56</u>	<u>4,218,147.24</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					590,312.27 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,339,164.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,218,147.24 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					711,329.87 (5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	32,303.35	27,168.34
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	80.24	0.00
	1123 Coal Gross Proceeds	8,799.78	40,041.67
	1190 Penalties and Interest on Taxes	2.14	2.10
	1510 Interest Earnings	706.82	729.15
	2220 County On-Schedule Trans Reimb	71,639.06	73,782.92
	3210 State On-Schedule Trans Reimb	71,639.08	73,270.29
	3444 State School Block Grant	375.73	375.73
	3446 SB96 Block Grant Reimbursement	4.39	0.00
	3447 SB96 Combined Block Grant Reimbursement	168.06	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>185,718.65</b>	<b>215,370.20</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	109,109.36	124,297.45
			2XX Personal Services - Employee Benefits	15,699.83	14,258.78
			3XX Purchased Professional and Technical Services	1,493.10	1,389.00
			4XX Purchased Property Services	8,056.13	20,520.45
			5XX Other Purchased Services	9,725.74	9,943.92
			6XX Supplies and Materials	48,432.32	45,963.07
	<b>280 Special Education - Local and State</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	1,972.33	4,501.34
			2XX Personal Services - Employee Benefits	116.39	251.18
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>194,605.20</b>	<b>221,125.19</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					100,176.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					215,370.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					221,125.19	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					94,421.89	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	25,062.35	115,569.66
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	69.65	0.00
	1123 Coal Gross Proceeds	17,598.36	31,032.71
	1190 Penalties and Interest on Taxes	2.95	5.39
	1510 Interest Earnings	1,461.50	2,414.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>44,194.81</b>	<b>149,022.63</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		49,880.03	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>49,880.03</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	164,008.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	149,022.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	313,031.18	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	129,745.29	141,672.59
	1612 School Breakfast Program	20,602.20	26,344.60
	1632 Daily Adult Sales	19,443.00	17,738.00
	1900 Other Revenue from Local Sources	910.96	791.21
	3220 State Food Services Match	1,072.12	471.92
	4550 Federal Child Nutrition	118,068.10	132,623.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>289,841.67</b>	<b>319,641.57</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	70,587.36	84,569.38
			2XX	Personal Services - Employee Benefits	14,838.25	15,134.90
			4XX	Purchased Property Services	3,575.66	2,382.00
			5XX	Other Purchased Services	1,960.55	1,716.89
			6XX	Supplies and Materials	208,391.56	215,916.03
			810	Dues and Fees	345.00	345.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				299,698.38	320,064.20	

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					14,019.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					319,641.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					320,064.20 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,597.11 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,879.90	2,951.55
	1900 Other Revenue from Local Sources	0.00	1.21
	2240 County Retirement Distribution	747,973.40	459,891.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>749,853.30</b>	<b>462,843.84</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX Personal Services - Employee Benefits		311,754.31	299,656.33
	<b>21XX Support Services - Students</b>				
		2XX Personal Services - Employee Benefits		24,637.81	24,811.60
	<b>221X Improvement of Instruction Services</b>				
		2XX Personal Services - Employee Benefits		10,196.68	10,773.49
	<b>222X Educational Media Services</b>				
		2XX Personal Services - Employee Benefits		28,923.34	29,908.21
	<b>23XX Support Services - General Administration</b>				
		2XX Personal Services - Employee Benefits		10,065.68	10,801.83
	<b>24XX Support Services - School Administration</b>				
		2XX Personal Services - Employee Benefits		34,788.40	36,464.50
	<b>25XX Support Services - Business</b>				
		2XX Personal Services - Employee Benefits		16,275.02	14,594.17
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX Personal Services - Employee Benefits		37,095.43	39,482.94
	<b>27XX Student Transportation Services</b>				
		2XX Personal Services - Employee Benefits		18,038.97	20,562.96
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX Personal Services - Employee Benefits		25,431.39	27,000.91
	<b>21XX Support Services - Students</b>				
		2XX Personal Services - Employee Benefits		8,837.35	9,001.73
	<b>24XX Support Services - School Administration</b>				
		2XX Personal Services - Employee Benefits		4,111.00	4,266.26
	<b>27XX Student Transportation Services</b>				
		2XX Personal Services - Employee Benefits		666.29	1,179.21
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
	<b>1XXX Instruction</b>				
		2XX Personal Services - Employee Benefits		2,160.47	2,235.65



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits	1,484.81	1,547.71	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits	356.62	277.21	
		<b>34XX Extracurricular - Activities</b>				
			2XX Personal Services - Employee Benefits	6,365.99	4,164.96	
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits	1,093.97	888.19	
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits	10,869.13	9,440.91	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits	28,618.33	29,631.90	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>581,770.99</u>	<u>576,690.67</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					380,108.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					462,843.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					576,690.67	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					266,262.08	(5)





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>000 Local</b>		
	1900 Other Revenue from Local Sources	1,254.81
	1910 Rentals	1,105.00
<b>188 IDEA Part B</b>		
	4560 IDEA, Part B, Children with Disabilities	149,298.00
<b>198 IDEA Preschool</b>		
	4570 IDEA Preschool	2,798.00
<b>232 Title II Part A</b>		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	29,526.00
<b>249 Gifted and Talented</b>		
	3600 State Gifted & Talented Reimbursement	1,437.00
<b>256 Title VII, Indian Education</b>		
	4130 Title VII Indian Education	45,033.00
<b>278 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)</b>		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,154.00
<b>844 Title I Improving Basic Programs</b>		
	4200 Title I, Part A, Improving Basic Programs	99,161.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>349,766.81</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value      2016 Value
<b>000 Local</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX Instruction</b>		
			5XX Other Purchased Services	499.90
			<b>000 Subtotal</b>	<b>499.90</b>
<b>100 Misc Local Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX Instruction</b>		
			6XX Supplies and Materials	167.09
			<b>100 Subtotal</b>	<b>167.09</b>
<b>115 Exxon Grant</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX Instruction</b>		
			6XX Supplies and Materials	500.00
			<b>115 Subtotal</b>	<b>500.00</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
188	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		92,424.15
			2XX Personal Services - Employee Benefits		16,272.52
			5XX Other Purchased Services		1,284.19
			6XX Supplies and Materials		6,290.11
			810 Dues and Fees		133.50
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		7,826.10
			2XX Personal Services - Employee Benefits		1,366.93
			3XX Purchased Professional and Technical Services		15,366.25
			5XX Other Purchased Services		4,881.41
			6XX Supplies and Materials		3,092.49
			810 Dues and Fees		360.00
			<b>188 Subtotal</b>		149,297.65
198	IDEA Preschool				
	457	IDEA Preschool			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,363.35
			2XX Personal Services - Employee Benefits		434.65
			<b>198 Subtotal</b>		2,798.00
232	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,887.46
			2XX Personal Services - Employee Benefits		1,305.32
			3XX Purchased Professional and Technical Services		17,298.19
			5XX Other Purchased Services		3,035.03
			<b>232 Subtotal</b>		29,526.00
249	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			5XX Other Purchased Services		715.92
			6XX Supplies and Materials		721.49
			<b>249 Subtotal</b>		1,437.41
256	Title VII, Indian Education				
	413	Title VII Indian Education			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		20,922.80



# Trustees' Financial Summary

FY2015-16

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		5,419.74
			3XX Purchased Professional and Technical Services		4,745.15
			5XX Other Purchased Services		1,553.00
			6XX Supplies and Materials		12,392.31
			<b>256 Subtotal</b>		<b>45,033.00</b>

### 278 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)

#### 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)

##### 1XXX Instruction

1XX Personal Services - Salaries	1,776.66
2XX Personal Services - Employee Benefits	236.31
3XX Purchased Professional and Technical Services	462.97
6XX Supplies and Materials	17,601.56
810 Dues and Fees	76.50

**278 Subtotal** 20,154.00

### 844 Title I Improving Basic Programs

#### 420 Title I, Part A, Improving Basic Programs

##### 1XXX Instruction

1XX Personal Services - Salaries	69,050.66
2XX Personal Services - Employee Benefits	24,727.13
3XX Purchased Professional and Technical Services	3,204.68
5XX Other Purchased Services	2,178.53

**844 Subtotal** 99,161.00

**Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:** 348,574.05

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	68,152.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	349,766.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	348,574.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	69,345.41	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
000 Local	2,359.81	499.90	1,859.91
100 Misc Local Donations	0.00	167.09	-167.09



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
115 Exxon Grant	0.00	500.00	-500.00
188 IDEA Part B	149,298.00	149,297.65	0.35
198 IDEA Preschool	2,798.00	2,798.00	0.00
232 Title II Part A	29,526.00	29,526.00	0.00
249 Gifted and Talented	1,437.00	1,437.41	-0.41
256 Title VII, Indian Education	45,033.00	45,033.00	0.00
278 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	20,154.00	20,154.00	0.00
844 Title I Improving Basic Programs	99,161.00	99,161.00	0.00
<b>Total</b>	<b>349,766.81</b>	<b>348,574.05</b>	<b>1,192.76</b>

# Trustees' Financial Summary

FY2015-16

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

44 Rosebud County

0796 Colstrip Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	159.02	306.87
	5300 Operating Transfers from Other Funds	34,000.00	16,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>34,159.02</b>	<b>16,306.87</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	7,357.38	492.24
			2XX Personal Services - Employee Benefits	36.39	2.49
		222X	Educational Media Services		
			1XX Personal Services - Salaries	4,435.93	4,962.35
			2XX Personal Services - Employee Benefits	15.37	0.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	7,122.02	0.00
			2XX Personal Services - Employee Benefits	35.22	0.00
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	0.00	1,539.05
			2XX Personal Services - Employee Benefits	0.00	7.79
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	16,454.82	0.00
			2XX Personal Services - Employee Benefits	81.36	0.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	2,966.93	2,412.35
			2XX Personal Services - Employee Benefits	188.24	150.95
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	2,330.26	1,677.94
			2XX Personal Services - Employee Benefits	106.75	105.00
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	0.00	1,156.75
			2XX Personal Services - Employee Benefits	0.00	8.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				41,130.67	12,515.65



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						32,447.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16,306.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,515.65 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						36,238.82 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15,309.98	18,801.08
	1900 Other Revenue from Local Sources	3,459.17	3,829.36
	4820 Federal Impact Aid - Title VIII	267,700.64	221,591.35
	5200 Sale or Compensation for Loss of Assets	25,000.00	5,451.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>311,469.79</b>	<b>249,673.35</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	10,718.80	17,558.63
			2XX	Personal Services - Employee Benefits	35.85	77.45
			3XX	Purchased Professional and Technical Services	19,893.78	4,149.20
			4XX	Purchased Property Services	972.14	4,512.00
			5XX	Other Purchased Services	191.88	2,861.90
			6XX	Supplies and Materials	18,162.10	11,346.78
			810	Dues and Fees	1,443.00	5,063.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	20,884.17	17,399.62
			2XX	Personal Services - Employee Benefits	310.97	191.75
			5XX	Other Purchased Services	4,822.37	4,092.31
			6XX	Supplies and Materials	0.00	1,188.63
		22XX	Educational Media Services			
			1XX	Personal Services - Salaries	4,429.32	1,672.01
			2XX	Personal Services - Employee Benefits	21.96	20.54
		23XX	Support Services - General Administration			
			5XX	Other Purchased Services	340.67	323.29
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	170.16	0.00
			5XX	Other Purchased Services	45.00	0.00
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	22,168.19	24,183.48
			4XX	Purchased Property Services	97,744.37	405,771.57
			5XX	Other Purchased Services	6,000.00	0.00
			6XX	Supplies and Materials	6,436.58	0.00
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	8,258.49	13,709.10
			2XX	Personal Services - Employee Benefits	193.17	119.63



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			4XX Purchased Property Services	11,658.71	0.00
	280	Special Education - Local and State			
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	25,636.18	27,337.79
			2XX Personal Services - Employee Benefits	1,593.56	3,283.09
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	2,519.69	3,448.06
			2XX Personal Services - Employee Benefits	149.08	166.40
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	2,183.42	2,358.84
			2XX Personal Services - Employee Benefits	128.86	119.76
			6XX Supplies and Materials	3,286.16	2,731.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				270,398.63	553,686.72

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					1,807,553.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					249,673.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					553,686.72	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,503,539.82	(5)





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	471,927.77	70,172.86
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	463.78	0.00
	1123 Coal Gross Proceeds	319,173.47	584,612.01
	1190 Penalties and Interest on Taxes	40.04	19.03
	1510 Interest Earnings	2,466.54	6,259.17
	1900 Other Revenue from Local Sources	773.76	340.00
	3281 State Technology Aid	2,707.29	2,618.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>797,552.65</u>	<u>664,021.95</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	103,890.14	105,742.85
			2XX Personal Services - Employee Benefits	5,042.35	4,015.67
			3XX Purchased Professional and Technical Services	145,953.25	200,416.01
			4XX Purchased Property Services	751.89	0.00
			5XX Other Purchased Services	12,630.63	20,318.94
			6XX Supplies and Materials	147,589.46	203,000.72
			7XX Property and Equipment Acquisition	30,849.60	4,503.15
			810 Dues and Fees	96.00	0.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	0.00	10,182.50
			2XX Personal Services - Employee Benefits	0.00	1,742.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>446,803.32</u>	<u>549,922.48</u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance					580,823.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					664,021.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					549,922.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					694,922.70	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,619.91	2,697.93
	1900 Other Revenue from Local Sources	18.00	1,060.71
	3445 State Combined Fund School Block Grant	52,466.78	52,466.78
	5200 Sale or Compensation for Loss of Assets	29,197.08	7,224.77
	6100 Material Prior Period Revenue Adjustments	0.00	-3,273.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>83,301.77</b>	<b>60,176.89</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	8,436.00
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		34,197.08	0.00
		6XX Supplies and Materials		7,599.18	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>41,796.26</b>	<b>8,436.00</b>

#### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	211,186.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,176.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,436.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	262,927.84	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	176.88	25.32
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>176.88</u>	<u>25.32</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	168,723.30	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>168,723.30</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	2,223.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,248.52	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	124,856.60
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	90.32	0.00
	1190 Penalties and Interest on Taxes	0.20	4.94
	1510 Interest Earnings	2,952.93	3,725.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,043.45</b>	<b>128,587.28</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	3,690.00	26,643.49
			4XX Purchased Property Services	194,622.55	91,036.51
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services	25,750.00	6,960.00
			6XX Supplies and Materials	0.00	78.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>224,062.55</b>	<b>124,718.00</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	301,654.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	128,587.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	124,718.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	305,524.05	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

44 Rosebud County

0796 Colstrip Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	316.26	431.17
	1900 Other Revenue from Local Sources	4,868.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>5,184.26</u>	<u>431.17</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		5,975.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>5,975.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	37,852.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	431.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,283.54	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	119,342.00	125,538.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	1,822.31
XX	457 1XXX 112	Certified Teacher Staff Salaries	1,109.40	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,670,911.42	1,921,766.28
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	21,154.57	19,606.49
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	998.02	922.01
XX	XXX 26XX 41X	Energy Utility Services	142,156.97	142,093.60
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

44 Rosebud County

0796 Colstrip Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	60,177.60
b. Related Services Block Grant Entitlement	20,059.20
c. Total Entitlements Subject to Reversion	80,236.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	106,714.95
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	301,413.65
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**



# Trustees' Financial Summary

FY2015-16

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	170,579.17	0.00	0.00	0.00	0.00
280	1XXX	2XX	21,075.43	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	746.02	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	54,641.26	0.00	0.00	0.00	0.00
280	21XX	2XX	563.51	0.00	0.00	0.00	0.00
280	21XX	3XX	23,187.38	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	27,337.79
280	24XX	2XX	0.00	0.00	0.00	0.00	3,283.09
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			270,792.77	0.00	0.00	0.00	30,620.88

301,413.65

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	287,810.27	20,927.92	0.00	0.00	308,738.19	0.00	308,738.19
Total Governmental Activity							
Non-bond Long-Term Liabilities	287,810.27	20,927.92	0.00	0.00	308,738.19	0.00	308,738.19

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0796-16802148

**\*\* Recalculated \*\***

**44 Rosebud County**

**0796 Colstrip Elem**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	908,122.64	32,133.44	0.00	940,256.08
Net Pension - TRS	3,362,460.60	146,652.66	0.00	3,509,113.26